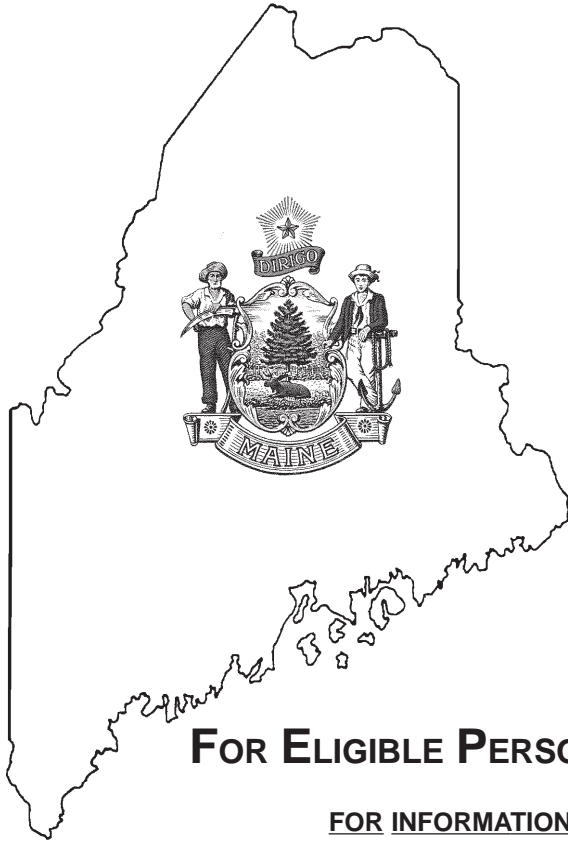


STATE OF MAINE



BUSINESS

EQUIPMENT

TAX

REIMBURSEMENT
BOOKLET

FOR ELIGIBLE PERSONAL PROPERTY TAXES PAID IN 2002

FOR INFORMATION

On the Web:

www.maine.gov/revenue

Call:

(207) 626-8475

Write to:

Maine Revenue Services

P.O. Box 9107

Augusta, ME 04332-9107

FOR FORMS

Download:

www.maine.gov/revenue

or Call:

(207) 624-7894

All claims must be filed by December 31, 2003

Beginning with property tax payments made **for taxes assessed on or after April 1, 2001**, only one application for reimbursement may be filed annually. For more information, see "Deadline" at the top of page 2.

IMPORTANT

Form 800, BETR Application. This application is for all property taxes paid during calendar year 2002. Because the property tax payments made in a single calendar year may be for taxes assessed during two property tax years, lines 5-8 are now divided into two columns representing the two most current property tax years (April 1, 2001 and April 1, 2002).

Economic Development Incentive (EDI) Report. Applicants who fail to file an acceptable EDI report with the Department of Economic and Community Development (DECD) within 180 days of filing a claim under the BETR program will forfeit the BETR reimbursement. EDI reports were mailed by DECD during May 2003 to businesses required to file the report. The reports are due August 1, 2003.

Extensions to file a BETR claim for taxes paid in 2002 may be granted through March 1, 2004 for good cause. Extensions for any reason may not be granted beyond March 1, 2004. See instructions on page 3.

Cessation of Operations. Reimbursement will be denied for property taxes assessed **on or after April 1, 2002**, for businesses that have permanently ceased operations on April 1 of the property tax year and have had no productive operations for the 12-month period preceding application for reimbursement. This rule does not apply if the owner can demonstrate a good faith effort to sell the property.

IMPORTANT INFORMATION

PROGRAM SUMMARY. The purpose of the Business Equipment Tax Reimbursement Program (BETR) is to encourage new capital investment in Maine. The program reimburses local property taxes paid on most qualified business property for up to 12 years. To qualify, qualified business property must have been first placed in service in Maine **after April 1, 1995**.



DEADLINE. Beginning with property tax payments made for taxes assessed on or after April 1, 2001, only one application for reimbursement may be filed annually. The annual application must be filed with Maine Revenue Services between August 1 and December 31 for property taxes paid in the prior calendar year. For further instruction on how to file for reimbursement of property tax payments made in 2002 relating to assessments prior to April 1, 2001, call (207) 626-8475.

THINGS TO KNOW:

Applications are not complete if all required information is not provided or all schedules and notifications are not attached. To be considered complete, an application must include the following:

- ☑ A completed Form 800;
- ☑ A completed Form 801;
- ☑ A copy of the tax bill for eligible property; and
- ☑ Proof of payment (receipt or copy of cancelled check).

An incomplete application cannot be processed for reimbursement.
Applications incomplete on or after the due date will be denied.

✎ Lessors that have received reimbursement under the BETR program for taxes assessed on or after April 1, 2002 must reimburse the lessee for any portion of that reimbursement relating to property taxes previously paid by the lessee.

✎ Only the entity or individual against whom the property tax assessment is made may apply for reimbursement.

✎ Form 800 cannot be photocopied. Only an original form may be submitted.

✎ A substitute Form 801 may be submitted if it includes all the information requested on the State Form 801. If all of the information is not provided, the substitute Form 801 will be rejected.

Businesses that do Not Qualify for BETR:

- Public Utilities;
- Certain energy facilities including most natural gas pipelines and property used to produce or transmit energy primarily for sale;
- Businesses that provide radio-paging services;
- Businesses that provide mobile telecommunications services;
- Cable television companies;
- Businesses that provide satellite-based direct television broadcast services;
- Businesses that provide multichannel, multi-point television distribution services; and
- Effective for assessments made on or after April 1, 2002, businesses that have ceased all productive operations on April 1 of the assessment year and for the 12-month period immediately preceding application for reimbursement.

Property that does Not Qualify for BETR:

- Land or buildings;
- Property attached to a building that serves the building rather than the particular business activity;
- Office furniture or light fixtures placed in service after April 1, 1996;
- Land improvements that enhance the use of the land rather than the particular business activity;
- Property entitled to an exemption as a qualifying pollution abatement facility under 36 M.R.S.A. § 656(1)(E) unless the property was placed in service after the December 1 immediately preceding the property tax year for which reimbursement is requested and the property has not yet been certified for exemption; and
- Vehicles registered for on-road use on which an excise tax has been paid or on which a property tax has been applied as a credit against excise tax.

GENERAL INSTRUCTIONS

WHO MAY APPLY. Any business taxpayer assessed and paying the personal property tax on eligible business property first placed in service in Maine (either by the current owner or previous owner) after April 1, 1995 is entitled to a reimbursement of the property tax paid.

“Eligible property” means qualified business property first placed in service in Maine after April 1, 1995. Property first placed in service in Maine prior to April 2, 1995 (whether by current or previous owner) does not qualify for reimbursement.

Eligible property includes construction-in-progress commenced in the state after April 1, 1995, repair and replacement parts, improvements, and inventory parts. Construction-in-progress prior to April 2, 1995, that was previously eligible for reimbursement in 1996, remains eligible for reimbursement. Reimbursement may be made for up to 12 years.

“Qualified business property” means property used or held exclusively for a business purpose and subject to an allowance for depreciation; or in the case of construction-in-progress or inventory parts, would be subject to an allowance for depreciation when placed in service.

Qualified business property does not include land or buildings; however, it does include property affixed or attached to a building or other real estate if it is used to further the particular trade or business activity taking place at that location. It does not include components or attachments to a building if used primarily to serve the building (for example, standard heating, air conditioning, plumbing and lighting systems). It also does not include land improvements typically made to further the use of the land (for example, driveways, parking lots or fences).

The reimbursement is not allowed for office furniture (such as tables, chairs, desks, bookcases, filing cabinets and modular office partitions) lamps and lighting fixtures placed in service after April 1, 1996.

INVESTMENT TAX CREDIT/HIGH-TECHNOLOGY INVESTMENT TAX CREDIT. For income tax years ending on or after July 1, 1997, machinery and equipment for which property taxes are reimbursed pursuant to 36 M.R.S.A. §§ 6651- 62 are not eligible for the investment tax credit for the taxable year.

Reimbursement under the BETR program is currently limited to 12 years. The 12-year reimbursement period must be reduced one year for every year the qualified equipment was included in the investment tax credit base under 36 M.R.S.A. § 5219-E and the high-technology investment tax credit base under 36 M.R.S.A. § 5219-M.

Cogeneration facilities will determine the amount of reimbursement based on the energy produced during the property tax year preceding the property tax year for which a claim is made.

ASSESSOR NOTIFICATION (Form 801). Before filing a request for reimbursement, the taxpayer must notify the assessor of the taxing jurisdiction that the taxpayer intends to claim reimbursement of any property tax paid on eligible business property. The notification must include an itemized list of the property the taxpayer believes to be eligible business property, the original cost, the date the property was placed in service, the number of years the property has been claimed under this program, and the state of origin for used property. Also, the taxpayer must request that the assessor of the taxing jurisdiction provide a statement identifying the assessed value and the associated tax of the eligible business property for which the taxpayer will be requesting reimbursement. Form 801 is used for this purpose. See instructions on page 4.

CONSOLIDATION SCHEDULE. If your business has eligible business property located in multiple municipalities, you are required to complete a consolidation schedule to request reimbursement. The consolidation schedule is on the reverse side of Form 800. See specific instructions on page 4 for filing the consolidation schedule.

EXTENSION TO FILE. An extension of time to file through March 1st may be granted for "good cause." An extension request must be made in writing to the address listed under "WHERE DO I FILE?". The request must state the date the taxes were paid and the reason an extension is needed. By law, extensions may not be granted beyond March 1, 2004 for any reason.

ROUND TO WHOLE DOLLARS. You must round the money items on your application and consolidation schedules to whole dollars. Round down to the next lower dollar any amount less than 50 cents. Round up to the next higher dollar any amount 50 cents or greater.

WHERE DO I FILE? Mail your completed application along with the Assessor Notification (Form 801), copy of tax bill and proof of payment to:

Maine Revenue Services
P.O. Box 9107
Augusta, ME 04332-9107

Two return address labels have been included for your convenience.

AMENDED APPLICATION. Amended applications are not accepted for any reason other than if the property tax is reduced or abated after a claim for reimbursement has been filed. An amended application for reimbursement must be filed within 60 days after receipt of the reduction or abatement.

Any reimbursement already paid for property tax that has been reduced or abated must be repaid to Maine Revenue Services with the amended application. Make your check payable to: Treasurer, State of Maine, and indicate your federal ID number or Social Security number on the face of the check.

If you fail to repay a refund within the 60-day period, Maine Revenue Services may issue an assessment for the balance due plus interest and penalties.

The interest rate is set annually by Maine Revenue Services and runs from the original reimbursement date to the date of repayment.

The penalty for failure to file the amended application is \$25 or 10% of the amount of the balance due, whichever is greater. The penalty for failure to pay the balance due is 1% of the liability for each month the liability is late, up to a maximum of 25%.

WHERE DO I GET FORMS? You may download forms from Maine Revenue Services' Web site at www.maine.gov/revenue.

Forms are also available at municipal offices, or by calling (207) 624-7894.

SPECIFIC INSTRUCTIONS

NOTE: The application form* and the consolidation schedule* are designed to comply with optical scanning requirements. The spaces outlined in red must be completed carefully. Letters and numbers must be entered legibly within the outlined area. Letters must be in uppercase only and start on the left; numbers start from the right. For example:

Business Name Z A V I E R Z F O R R E S T A L I N C

Mailing Address 6 R O C K W O O D D R I V E

5. Original cost of eligible property \$ 1 0 2 9 6 2 5 .

***Due to scanner requirements, ONLY ORIGINAL Forms 800 can be submitted. PHOTOCOPIES are not acceptable.**

APPLICATION (FORM 800)

Check the correct box to indicate whether applicant is a corporation, partnership, sole proprietor, or LLC.

Applicant ID Number and Name. If the applicant is a **corporation, partnership or LLC**, enter the federal ID number and business name. If the applicant is a **sole proprietor**, enter the social security number and name. This should be the same name and ID number used to file other tax forms.

Line 1. Consolidated Application. Indicate if this is a consolidated application. If yes, please refer to the consolidation schedule instructions below. If you are filing a claim relating to only one municipality, check the "no" box.

Line 2. Business Code. Enter the six-digit code for the type of business for which the reimbursement is being requested. The business code listing is on pages 5 and 6.

Line 3. Municipal Code. Enter the appropriate municipal code from the table on pages 15 and 16.

Line 4. Check this box if this business was started on or after April 1, 1995.

Lines 5-8. In the 2001 column, enter information relating to property taxes paid in 2002 for property taxes assessed on April 1, 2001. In the 2002 column, enter information relating to property taxes paid in 2002 for property taxes assessed on April 1, 2002. If requested reimbursement is for property taxes assessed by more than one municipality, complete the consolidation schedule (see instructions below), then complete lines 5, 6, 8 and 9. For further instruction on how to file for reimbursement of property tax payments made in 2002 relating to assessments prior to April 1, 2001, call (207) 626-8475.

Lines 5a and 5b. Original Cost of Eligible Property. Enter the total original cost of the eligible business property for which reimbursement is being requested from Form 801, column E.

Lines 6a and 6b. Assessed Value. Enter the total assessed value of the eligible business property from Form 801, column F.

Lines 7a and 7b. Property Tax Rate. Enter the property tax rate from Section 3 of Form 801.

Lines 8a and 8b. Requested Reimbursement. Enter the amount of tax paid in 2002 on eligible business property. Apportion tax payments to eligible assessed tax. For example, if 50% of the 2001 tax bill was paid in 2002, the requested reimbursement for that tax year would be 50% of "Assessed Tax" in Section 3 of Form 801 for 2001.

Line 9. Total Requested Reimbursement. Total of 8a and 8b.

Signatures. The applicant must sign and date the application. If someone other than the applicant completed the application, that individual must also sign the application and provide their social security or federal ID number.

Telephone. Provide applicant and preparer telephone numbers in case questions arise regarding the application.

CONSOLIDATION SCHEDULE

This schedule must be used by any applicant who has paid eligible business property tax in more than one municipality. Complete this schedule first; the information is needed to complete the front of Form 800.

Do not complete this schedule when making a claim for only one business location. A separate Form 801 must be completed for each municipality listed on the Consolidation Schedule.

For each municipality listed, enter in the 2001 row information relating to property taxes paid in 2002 for property taxes assessed on April 1, 2001. Enter in the 2002 row information relating to property taxes paid in 2002 for property taxes assessed on April 1, 2002.

Column A. Municipal Code. Enter the appropriate municipal code from the table on pages 15 and 16.

Column B. Original Cost. For each municipality listed, enter the total original cost of the eligible business property for which reimbursement is being requested as shown on the related Form 801, column E.

Column C. Assessed Value. The total Assessed Value must be entered on this line from the completed Assessor Notification schedule (Form 801, column F).

Column D. Property Tax Rate. Enter the applicable property tax rate for each municipality listed.

Column E. Requested Reimbursement. Enter the amount of tax paid in 2002 on eligible property. Submit proof of the property tax paid (receipt or cancelled check). For example, if 50% of the 2001 tax bill was paid in 2002, the requested reimbursement for that tax year would be 50% of "Assessed Tax" in Section 3 of Form 801 for 2001.

Column F. Total Reimbursement. Enter the total of the 2001 and 2002 requested reimbursement from column E.

Line 1. Page Total. Each consolidation page should be totaled for Columns B, C and F.

Line 2. Total From Other Schedules. Enter on this line the totals for columns B, C and F from all other Consolidation Schedule pages. Totals for line 2 should be entered only on the first page of all the Consolidation Schedules attached.

Line 3. Grand Total. In the case of multiple pages of the consolidation schedule, calculate the grand total for columns B, C and F on the first page only. For each column, the grand total is line 1 plus line 2.

When using the Consolidation Schedule, lines 5a, 5b, 6a, 6b, 8a and 8b of Form 800 must reflect the combined total from all of the assessor notifications (Forms 801) involved. Amounts for 2001 and 2002 on the Consolidation Schedule will need to be totaled separately in order to complete these lines on Form 800. Do not complete line 7.

ASSESSOR NOTIFICATION (FORM 801)

Section 1 and Section 2, Columns A through E are to be completed by the taxpayer. *Include only the items you believe to be eligible for reimbursement.* You may use your own schedule as a substitute for Form 801 as long as it provides all of the required information. **Section 2, column F and section 3 are to be completed by the local assessor.**

Section 1. Notice of Intent. In the first blank, enter the municipality name where the eligible business property is located, and in the second blank the entity or individual taxpayer name. Also enter the appropriate municipal code from the table on pages 15 and 16. You must indicate the name under which you do business at the local and state level. If different, enter both names.

Section 2. Schedule for Business Equipment Tax Reimbursement. Enter the location where the property is situated. Use the reference that is known to the local assessor.

Column A. Property Description. Provide an itemized list describing the eligible business property. The list must be detailed. ("Machinery & Equipment" is not acceptable). The applicant is responsible for listing the eligible property.

Column B. State of Origin. Enter the state of origin for used property only. See "Column C" below for more information.

Column C. Years Claimed. Enter the number of years for which you have received property tax reimbursement on this equipment under the BETR Program. If you purchased eligible property from a previous Maine owner, you must add one year for each year the property was claimed by the previous owner. If Maine is entered in Column B, you must include with your application documentation showing evidence of the date first placed in service in Maine (whether by current or previous owner). Property placed in service in Maine prior to 4/2/95 does not qualify for reimbursement. Also add one year for each year the property has been included in the Investment Tax Credit base under 36 M.R.S.A. § 5219-E or the High-Technology Credit base under 36 M.R.S.A. § 5219-M.

Column D. Date Placed in Service. Enter the month and year the property was first placed in service in Maine (whether by you or previous owner). Equipment placed in service in Maine prior to 4/2/95 does not qualify for reimbursement.

Column E. Original Cost. Enter the original cost of the eligible business property.

Column F. The local tax assessor will complete this column by entering the assessed value of eligible business property.

Total. Enter on this line the total original cost for Column E. **The local tax assessor** will enter the total assessed value for all eligible business property claimed (column F).

Section 3. Property Tax Information. **The local tax assessor** will complete this section by indicating the property tax rate, assessed tax, and the tax assessment date.

NOTE: After the Assessor Notification has been returned to the applicant by the municipal assessor, the applicant or agent must sign, date, and fill in their social security or federal ID number on page 2 of the Assessor Notification form (see below Section 3 on Form 801).

These codes for the Principal Business or Professional Activity classify entities by the type of activity they are engaged in to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS). Select the category that best describes your primary business activity (for example, Real Estate), then select the activity that best identifies the principal source of your sales or receipts (for example, real estate agent). Next find the six-digit code assigned to this activity and enter it on line 2 of Form 800.

Accommodation & Food Services

Accommodation

- 721110 Hotels (except casino hotels) & Motels
- 721120 Casino Hotels
- 721191 Bed & Breakfast Inns
- 721199 All other Traveller Accommodation
- 721210 RV (Recreational Vehicle) Parks & Recreational Camps
- 721310 Rooming & Boarding Houses
- Food Services & Drinking Places**
- 722110 Full-Service Restaurants
- 722210 Limited-Service Eating Places
- 722300 Special Food Services (including food service contractors & caterers)
- 722410 Drinking Places (Alcoholic Beverages)

Administrative & Support & Waste Management & Remediation Services

Administrative & Support Services

- 561110 Office Administrative Services
- 561210 Facilities Support Services
- 561300 Employment Services
- 561410 Document Preparation Services
- 561420 Telephone Call Centers
- 561430 Business Service Centers (including private mail centers & copy shops)
- 561440 Collection Agencies
- 561450 Credit Bureaus
- 561490 Other Business Support Services (including repossession services, court reporting, & stenotype services)
- 561500 Travel Arrangement & Reservation Services
- 561600 Investigation & Security Services
- 561710 Exterminating & Pest Control Services
- 561720 Janitorial Services
- 561730 Landscaping Services
- 561740 Carpet & Upholstery Cleaning Services
- 561790 Other Services to Buildings & Dwellings
- 561900 Other Support Services (including packaging & labeling services, & convention & trade show organizers)

Waste Management & Remediation Services

- 562000 Waste Management & Remediation Services

Agriculture, Forestry, Fishing, & Hunting Crop Production

- 111100 Oilseed & Grain Farming
- 111210 Vegetable & Melon Farming (including potatoes & yams)
- 111300 Fruit & Tree Nut Farming
- 111400 Greenhouse, Nursery & Floriculture Production
- 111900 Other Crop Farming (including tobacco, cotton, sugarcane, hay, peanut, sugar beet & all other crop farming)

Animal Production

- 112111 Beef Cattle Ranching & Farming
- 112112 Cattle Feedlots
- 112120 Dairy Cattle & Milk Production
- 112210 Hog & Pig Farming
- 112300 Poultry & Egg Production
- 112400 Sheep & Goat Farming
- 112510 Animal Aquaculture (including shellfish & finfish farms & hatcheries)
- 112900 Other Animal Production

Forestry and Logging

- 113110 Timber Tract Operations
- 113210 Forest Nurseries & Gathering of Forest Products
- 113310 Logging

Fishing, Hunting, and Trapping

- 114110 Fishing
- 114210 Hunting & Trapping

Support Activities for Agriculture & Forestry

- 115110 Support Activities for Crop Production (including cotton ginning, soil preparation, planting, & cultivating)
- 115210 Support Activities for Animal Production

- 115310 Support Activities for Forestry

Arts, Entertainment & Recreation Performing Arts, Spectator Sports, & Related Industries

- 711100 Performing Arts Companies
- 711210 Spectator Sports (including sports clubs & racetracks)
- 711300 Promoters of Performing Arts, Sports, & Similar Events
- 711410 Agents & Managers for Artists, Athletes, Entertainers, & Other Public Figures
- 711510 Independent Artists, Writers, & Performers

Museums, Historical Sites, and Similar Institutions

- 712100 Museums, Historical Sites, & Similar Institutions

Amusement, Gambling, & Recreation Industries

- 713100 Amusement Parks & Arcades
- 713200 Gambling Industries
- 713900 Other Amusement & Recreation Industries (including golf courses, skiing facilities, marinas, fitness centers & bowling centers)

Construction

Building, Developing, and General Contracting

- 231110 Land Subdivision & Land Development
- 233200 Residential Building Construction
- 233300 Nonresidential Building Construction

Heavy Construction

- 234100 Highway, Street, Bridge, & Tunnel Construction
- 234900 Other Heavy Construction

Special Trade Contractors

- 235110 Plumbing, Heating, & Air-Conditioning Contractors
- 235210 Painting & Wall Covering Contractors
- 235310 Electrical Contractors
- 235400 Masonry, Drywall, Insulation, & Tile Contractors
- 235500 Carpentry & Floor Contractors
- 235610 Roofing, Siding, & Sheet Metal Contractors
- 235710 Concrete Contractors
- 235810 Water Well Drilling Contractors
- 235900 Other Special Trade Contractors

Educational Services

- 611000 Educational Services (including schools, colleges & universities)

Finance & Insurance

Depository Credit Intermediation

- 522100 Commercial Banking
- 522120 Savings Institutions
- 522130 Credit Unions
- 522190 Other Depository Credit Intermediation

Nondepository Credit Intermediation

- 522210 Credit Card Issuing
- 522220 Sales Financing
- 522291 Consumer Lending
- 522292 Real Estate Credit (including mortgage bankers & originators)
- 522293 International Trade Financing
- 522294 Secondary Market Financing
- 522298 All Other Nondepository Credit Intermediation

Activities Related to Credit Intermediation

- 522300 Activities Related to Credit Intermediation (including loan brokers)

Insurance Carriers and Related Activities

- 524140 Direct Life, Health, & Medical Insurance & Reinsurance Carriers
- 524150 Direct Insurance & Reinsurance (except Life, Health & Medical) Carriers
- 524210 Insurance Agencies & Brokerages
- 524290 Other Insurance Related Activities

Securities, Commodity Contracts, & Other Financial Investments & Related Activities

- 523110 Investment Banking & Securities Dealers
- 523120 Securities Brokerage

- 523130 Commodity Contracts Dealers
- 523140 Commodity Contracts Brokers
- 523210 Securities & Commodity Exchanges
- 523900 Other Financial Investment Activities (including investment advice)

Funds, Trusts, and Other Financial Vehicles

- 525100 Insurance & Employee Benefit Funds
- 525910 Open-End Investment Funds (Form 1120-RIC)
- 525920 Trusts, Estates, & Agency Accounts
- 525930 Real Estate Investment Trusts (Form 1120-REIT)
- 525990 Other Financial Vehicles
- "Offices of Bank Holding Companies" and "Offices of Other Holding Companies," are located under Management of Companies (Holding companies)

Health Care & Social Assistance

Offices of Physicians & Dentists

- 621111 Offices of Physicians (except mental health specialists)

- 621112 Offices of Physicians, Mental Health Specialists

- 621210 Offices of Dentists

Offices of Other Health Practitioners

- 621310 Offices of Chiropractors
- 621320 Offices of Optometrists
- 621330 Offices of Mental Health Practitioners (except Physicians)

- 621340 Offices of Physical, Occupational & Speech Therapists, & Audiologists

- 621391 Offices of Podiatrists

- 621399 Offices of all other miscellaneous health practitioners

Outpatient Care Centers

- 621410 Family Planning Centers
- 621420 Outpatient Mental Health & Substance Abuse Centers
- 621491 HMO Medical Centers
- 621492 Kidney Dialysis Centers
- 621493 Freestanding Ambulatory Surgical & Emergency Centers
- 621498 All other Outpatient Care Centers

Medical & Diagnostic Laboratories

- 621510 Medical & Diagnostic Laboratories

Home Health Care Services

- 621610 Home Health Care Services

Other Ambulatory Health Care Services

- 621900 Other Ambulatory Health Care Services (including ambulance services, blood & organ banks)

Hospitals

- 622000 Hospitals

Nursing & Residential Care Facilities

- 623000 Nursing & Residential Care Facilities

Social Assistance

- 624100 Individual & Family Services
- 624200 Community Food & Housing & Emergency & Other Relief Services
- 624310 Vocational Rehabilitation Services
- 624410 Child Day Care Services

Information

Publishing Industries

- 511110 Newspaper Publishers
- 511120 Periodical Publishers
- 511130 Book Publishers
- 511140 Database & Directory Publishers
- 511190 Other Publishers
- 511210 Software Publishers

Motion Picture & Sound Recording

- 512100 Motion Picture & Video Industries (except video rental)
- 512200 Sound Recording Industries
- Broadcasting & Telecommunications**
- 513100 Radio & Television Broadcasting
- 513200 Cable Networks & Program Distribution

- 513300 Telecommunications (including paging, cellular, satellite & other telecommunications)

Information Services & Data Processing Services

- 514100 Information Services (including news syndicates, libraries, & on-line information services)
- 514210 Data Processing Services

Management of Companies (Holding Companies)

- 551111 Offices of bank holding companies
- 551112 Offices of other holding companies

Manufacturing

Food Manufacturing

- 311110 Animal Food Mfg
- 311200 Grain & Oilseed Milling
- 311300 Sugar & Confectionery Product Mfg
- 311400 Fruit & Vegetable Preserving & Specialty Food Mfg
- 311500 Dairy Product Mfg
- 311610 Animal Slaughtering & Processing
- 311710 Seafood Product Preparation & Packaging
- 311800 Bakeries & Tortilla Mfg
- 311900 Other Food Mfg (including coffee, tea, flavorings & seasonings)

Beverage & Tobacco Product Mfg

- 312110 Soft Drink & Ice Mfg
- 312120 Breweries
- 312130 Wineries
- 312140 Distilleries
- 312200 Tobacco Mfg

Textile Mills & Textile Product Mills

- 313000 Textile Mills
- 314000 Textile Product Mills

Apparel Manufacturing

- 315100 Apparel Knitting Mills
- 315210 Cut & Sew Apparel Contractors
- 315220 Men's & Boys' Cut & Sew Apparel Mfg
- 315230 Women's & Girls' Cut & Sew Apparel Mfg
- 315290 Other Cut & Sew Apparel Mfg
- 315990 Apparel Accessories & Other Apparel Mfg

Leather & Allied Product Manufacturing

- 316110 Leather & Hide Tanning & Finishing
- 316210 Footwear Mfg (including rubber & plastics)

- 316990 Other Leather & Allied Product Mfg

Wood Product Manufacturing

- 321110 Sawmills & Wood Preservation
- 321210 Veneer, Plywood, & Engineered Wood Product Mfg
- 321900 Other Wood Product Mfg

Paper Manufacturing

- 322100 Pulp, Paper, & Paperboard Mills
- 322200 Converted Paper Product Mfg

Printing and Related Support Activities

- 323100 Printing & Related Support Activities

Petroleum and Coal Products Mfg

- 324110 Petroleum Refineries (including integrated)
- 324120 Asphalt Paving, Roofing, & Saturated Materials Mfg
- 324190 Other Petroleum & Coal Products Mfg

Chemical Manufacturing

- 325100 Basic Chemical Mfg
- 325200 Resin, Synthetic Rubber & Artificial & Synthetic Fibers & Filaments Mfg
- 325300 Pesticide, Fertilizer & Other Agricultural Chemical Mfg
- 325410 Pharmaceutical & Medicine Mfg
- 325500 Paint, Coating & Adhesive Mfg
- 325600 Soap, Cleaning Compound & Toilet Preparation Mfg
- 325900 Other Chemical Product & Preparation Mfg

Plastics & Rubber Products Mfg

- 326100 Plastics Product Mfg
- 326200 Rubber Product Mfg

Nonmetallic Mineral Product Mfg

- 327100 Clay Product & Refractory Mfg
- 327210 Glass & Glass Product Mfg
- 327300 Cement & Concrete Product Mfg
- 327400 Lime & Gypsum Product Mfg
- 327900 Other Nonmetallic Mineral Product mfg

Primary Metal Manufacturing

- 331110 Iron & Steel Mills & Ferroalloy Mfg
- 331200 Steel Product Mfg from Purchased Steel
- 331310 Alumina & Aluminum Production & Processing
- 331400 Nonferrous Metal (except Aluminum) Production & Processing
- 331500 Foundries

Fabricated Metal Product**Manufacturing**

- 332110 Forging & Stamping
- 332210 Cutlery & Handtool Mfg
- 332300 Architectural & Structural Metals Mfg
- 332400 Boiler, Tank & Shipping Container Mfg
- 332510 Hardware Mfg
- 332610 Spring & Wire Product Mfg
- 332700 Machine Shops; Turned Product; & Screw, Nut & Bolt Mfg
- 332810 Coating, Engraving, Heat Treating & Allied Activities
- 332900 Other Fabricated Metal Product Mfg

Machinery Manufacturing

- 333100 Agriculture, Construction & Mining Machinery Mfg
- 333200 Industrial Machinery Mfg
- 333310 Commercial & Service Industry Machinery Mfg
- 333410 Ventilation, Heating, Air-Conditioning & Commercial Refrigeration Equipment Mfg
- 333510 Metalworking Machinery Mfg
- 333610 Engine, Turbine & Power Transmission Equipment Mfg
- 333900 Other General Purpose Machinery Mfg

Computer & Electronic Product Mfg

- 334110 Computer & Peripheral Equipment Mfg
- 334200 Communications Equipment Mfg
- 334310 Audio & Video Equipment Mfg
- 334410 Semiconductor & Other Electronic Component Mfg
- 334500 Navigational, Measuring, Electromedical & Control Instruments Mfg
- 334610 Manufacturing & Reproducing Magnetic & Optical Media

Electrical Equipment, Appliance, and Component Manufacturing

- 335100 Electric Lighting Equipment Mfg
- 335200 Household Appliance Mfg
- 335310 Electrical Equipment Mfg
- 335900 Other Electrical Equipment & Component Mfg

Transportation Equipment Mfg

- 336100 Motor Vehicle Mfg
- 336210 Motor Vehicle Body & Trailer Mfg
- 336300 Motor Vehicle Parts Mfg
- 336410 Aerospace Product & Parts Mfg
- 336510 Railroad Rolling Stock Mfg
- 336610 Ship & Boat Building
- 336990 Other Transportation Equipment Mfg

Furniture and Related Product Mfg

- 337000 Furniture & Related Product Mfg
- Miscellaneous Manufacturing**
- 339110 Medical Equipment & Supplies Mfg
- 339900 Other Miscellaneous Mfg

Mining

- 211110 Oil & Gas Extraction
- 212110 Coal Mining
- 212200 Metal Ore Mining
- 212310 Stone Mining & Quarrying
- 212320 Sand, Gravel, Clay & Ceramic & Refractory Minerals Mining & Quarrying
- 212390 Other Nonmetallic Mineral Mining & Quarrying
- 213110 Support Activities for Mining

Other Services**Repair & Maintenance**

- 811110 Automotive Mechanical & Electrical Repair & Maintenance
- 811120 Automotive Body, Paint, Interior, & Glass Repair
- 811190 Other Automotive Repair & Maintenance (including oil change & lubrication shops & car washes)
- 811210 Electronic & Precision Equipment Repair & Maintenance
- 811310 Commercial & Industrial Machinery & Equipment (except automotive & electronic) repair & maintenance
- 811410 Home & Garden Equipment & Appliance Repair & Maintenance
- 811420 Reupholstery & Furniture Repair
- 811430 Footwear & Leather Goods Repair
- 811490 Other Personal & Household Goods Repair & Maintenance

Personal & Laundry Services

- 812111 Barber Shops

- 812112 Beauty Salons
- 812113 Nail Salons
- 812190 Other Personal Care Services (including diet & weight reducing centers)
- 812210 Funeral Homes & Funeral Services
- 812220 Cemeteries & Crematories
- 812310 Coin-Operated Laundries & Drycleaners
- 812320 Drycleaning & Laundry Services (except coin-operated)
- 812330 Linen & Uniform Supply
- 812910 Pet Care (except veterinary) Services
- 812920 Photofinishing
- 812930 Parking Lots & Garages
- 812990 All Other Personal Services
- Religious, Grantmaking, Civic, Professional, & Similar Org's.**
- 813000 Religious, Grantmaking, Civic, Professional, & Similar Organizations (including condominium & homeowners associations)

Professional, Scientific, and Technical Services**Legal Services**

- 541110 Offices of Lawyers
- 541190 Other Legal Services
- Accounting, Tax Preparation, Bookkeeping, and Payroll Services**
- 541211 Office of Certified Public Accountants
- 541213 Tax Preparation Services
- 541214 Payroll Services
- 541219 Other Accounting Services

Architectural, Engineering, & Related Services

- 541310 Architectural Services
- 541320 Landscape Architecture Services
- 541330 Engineering Services
- 541340 Drafting Services
- 541350 Building Inspection Services
- 541360 Geophysical Surveying & Mapping Services
- 541370 Surveying & Mapping (except Geophysical) Services

Testing Laboratories**Specialized Design Services**

- 541400 Specialized Design Services (including interior, industrial, graphic, & fashion design)

Computer Systems Design & Related Services

- 541511 Custom Computer Programming Services
- 541512 Computer Systems Design Services
- 541513 Computer Facilities Management Services
- 541519 Other Computer Related Services

Other Professional, Scientific, & Technical Services

- 541600 Management, Scientific, & Technical Consulting Services
- 541700 Scientific Research & Development Services
- 541800 Advertising & Related Services
- 541910 Marketing Research & Public Opinion Polling
- 541920 Photographic Services
- 541930 Translation & Interpretation Services
- 541940 Veterinary Services
- 541990 All Other Professional, Scientific, & Technical Services

Real Estate & Rental & Leasing**Real Estate**

- 531110 Lessors of Residential Buildings & Dwellings
- 531114 Cooperative Housing
- 531120 Lessors of Nonresidential Buildings (except Miniwarehouses)
- 531130 Lessors of Miniwarehouses & Self-Storage Units
- 531190 Lessors of Other Real Estate Property
- 531210 Offices of Real Estate Agents & Brokers
- 531310 Real Estate Property Managers
- 531320 Offices of Real Estate Appraisers
- 531390 Other Activities related to Real Estate
- Rental & Leasing Services**
- 532100 Automotive Equipment Rental & Leasing
- 532210 Consumer Electronics & Appliances Rental
- 532220 Formal Wear & Costume Rental
- 532230 Video Tape & Disc Rental

- 532290 Other Consumer Goods Rental
- 532310 General Rental Centers
- 532400 Commercial & Industrial Machinery & Equipment Rental & Leasing

Retail Trade**Motor Vehicle & Parts Dealers**

- 441110 New Car Dealers
- 441120 Used Car Dealers
- 441210 Recreational Vehicle Dealers
- 441221 Motorcycle Dealers
- 441222 Boat Dealers
- 441229 All Other Motor Vehicle Dealers
- 441300 Automotive Parts, Accessories, & Tire Stores

Furniture & Home Furnishing Stores

- 442110 Furniture Stores
- 442210 Floor Covering Stores
- 442291 Window Treatment Stores
- 442299 All Other Home Furnishings Stores

Electronics & Appliance Stores

- 443111 Household Appliance Stores
- 443112 Radio, Television, & Other Electronics Stores
- 443120 Computer & Software Stores
- 443130 Camera & Photographic Supplies Stores

Building Material & Garden Equipment & Supplies Dealers

- 444110 Home Centers
- 444120 Paint & Wallpaper Stores
- 444130 Hardware Stores
- 444190 Other Building Materials Dealers
- 444200 Lawn & Garden Equipment & Supplies Stores

Food & Beverage Stores

- 445110 Supermarkets & Other Grocery (except Convenience) Stores
- 445120 Convenience Stores
- 445210 Meat Markets
- 445220 Fish & Seafood Markets
- 445230 Fruit & Vegetable Markets
- 445291 Baked Goods Stores
- 445292 Confectionery & Nut Stores
- 445299 All Other Specialty Food Stores
- 445310 Beer, Wine, & Liquor Stores

Health & Personal Care Stores

- 446110 Pharmacies & Drug Stores
- 446120 Cosmetics, Beauty Supplies, & Perfume Stores
- 446130 Optical Goods Stores
- 446190 Other Health & Personal Care Stores

Gasoline Stations

- 447100 Gasoline Stations (including convenience stores with gas)

Clothing & Clothing Accessories Stores

- 448110 Men's Clothing Stores
- 448120 Women's Clothing Stores
- 448130 Children's & Infants' Clothing Stores
- 448140 Family Clothing Stores
- 448150 Clothing Accessories Stores
- 448190 Other Clothing Stores
- 448210 Shoe Stores
- 448310 Jewelry Stores
- 448320 Luggage & Leather Goods Stores

Sporting Goods, Hobby, Book, & Music Stores

- 451110 Sporting Goods Stores
- 451120 Hobby, Toy, & Game Stores
- 451130 Sewing, Needlework, & Piece Goods Stores
- 451140 Musical Instrument & Supplies Stores
- 451211 Book Stores
- 451212 News Dealers & Newsstands
- 451220 Prerecorded Tape, Compact Disc, & Record Stores

General Merchandise Stores

- 452110 Department Stores
- 452900 Other General Merchandise Stores

Miscellaneous Store Retailers

- 453110 Florists
- 453210 Office Supplies & Stationery Stores
- 453220 Gift, Novelty, & Souvenir Stores
- 453310 Used Merchandise Stores
- 453910 Pet & Pet Supplies Stores
- 453920 Art Dealers
- 453930 Manufactured (Mobile) Home Dealers
- 453990 All Other Miscellaneous Store Retailers (including tobacco, candle, & trophy shops)

Nonstore Retailers

- 454110 Electronic Shopping & Mail-Order Houses
- 454210 Vending Machine Operators
- 454311 Heating Oil Dealers
- 454312 Liquefied Petroleum Gas (Bottled Gas) Dealers

- 454319 Other Fuel Dealers
- 454390 Other Direct Selling Establishments (including door-to-door retailing, frozen food plan providers, party plan merchandisers, & coffee-break service providers)

Transportation & Warehousing**Air, Rail, & Water Transportation**

- 481000 Air Transportation
- 482110 Rail Transportation
- 483000 Water Transportation

Truck Transportation

- 484110 General Freight Trucking, Local
- 484120 General Freight Trucking, Long-Distance

- 484200 Specialized Freight Trucking

Transit & Ground Passenger Transportation

- 485110 Urban Transit Systems
- 485210 Interurban & Rural Bus Transportation
- 485310 Taxi Service
- 485320 Limousine Service
- 485410 School & Employee Bus Transportation
- 485510 Charter Bus Industry
- 485990 Other Transit & Ground Passenger Transportation

Pipeline Transportation

- 486000 Pipeline Transportation

Scenic & Sightseeing Transportation

- 487000 Scenic & Sightseeing Transportation

Support Activities for Transportation

- 488100 Support Activities for Air Transportation
- 488210 Support Activities for Rail Transportation
- 488300 Support Activities for Water Transportation
- 488410 Motor Vehicle Towing
- 488490 Other Support Activities for Road Transportation
- 488510 Freight Transportation Arrangement
- 488990 Other Support Activities for Transportation

Couriers & Messengers

- 492110 Couriers
- 492210 Local Messengers & Local Delivery

Warehousing & Storage

- 493100 Warehousing & Storage (except lessors of miniwarehouses & self-storage units)

Utilities

- 221100 Electric Power Generation, Transmission & Distribution
- 221210 Natural Gas Distribution
- 221300 Water, Sewage & Other Systems

Wholesale Trade**Wholesale Trade, Durable Goods**

- 421100 Motor Vehicle & Motor Vehicle Parts & Supplies Wholesalers
- 421200 Furniture & Home Furnishing Lumber & Other Construction Materials Wholesalers
- 421400 Professional & Commercial Equipment & Supplies
- 421500 Metal & Mineral (except Petroleum) Wholesalers
- 421600 Electrical Goods Wholesalers
- 421700 Hardware, & Plumbing & Heating Equipment & Supplies Wholesalers
- 421800 Machinery, Equipment, & Supplies Wholesalers
- 421910 Sporting & Recreational Goods & Supplies Wholesalers
- 421920 Toy & Hobby Goods & Supplies
- 421930 Recyclable Materials Wholesalers
- 421940 Jewelry, Watch, Precious Stone, & Precious Metals Wholesalers
- 421990 Other Miscellaneous Durable Goods

Wholesale Trade, Nondurable Goods

- 422100 Paper & Paper Products
- 422210 Drugs & Druggists' Sundries
- 422300 Apparel, Piece Goods, & Notions
- 422400 Grocery & Related Products
- 422500 Farm Product Raw Material
- 422600 Chemical & Allied Products
- 422700 Petroleum & Petroleum Products
- 422800 Beer, Wine, & Distilled Alcoholic Beverage
- 422910 Farm Supplies
- 422920 Book, Periodical, & Newspaper
- 422930 Flower, Nursery Stock, & Florists' Supplies
- 422940 Tobacco & Tobacco Products
- 422950 Paint, Varnish, & Supplies
- 422990 Other Miscellaneous Nondurable Goods



Form **800**

**BUSINESS EQUIPMENT TAX
REIMBURSEMENT
APPLICATION
2003**

(for eligible personal property taxes paid in 2002)

031072000

Check if applicant is a: ☐ **Corporation** ☐ **LLC**
☐ **Partnership** ☐ **Sole Proprietor**

Application must be filed no
later than **December 31, 2003.**

If applicant is a corporation, partnership or LLC , enter federal ID number <div style="border-bottom: 1px solid black; width: 150px; display: inline-block;"></div>	
Business Name <div style="border-bottom: 1px solid black; width: 800px; display: inline-block;"></div>	
If applicant is a sole proprietor , enter Social Security number <div style="border-bottom: 1px solid black; width: 150px; display: inline-block;"></div>	
Your First Name <div style="border-bottom: 1px solid black; width: 200px; display: inline-block;"></div> Initial <div style="border-bottom: 1px solid black; width: 20px; display: inline-block;"></div> Your Last Name <div style="border-bottom: 1px solid black; width: 300px; display: inline-block;"></div>	
Mailing Address <div style="border-bottom: 1px solid black; width: 800px; display: inline-block;"></div>	
City/Town <div style="border-bottom: 1px solid black; width: 450px; display: inline-block;"></div> State <div style="border-bottom: 1px solid black; width: 50px; display: inline-block;"></div> Zip <div style="border-bottom: 1px solid black; width: 100px; display: inline-block;"></div>	
1. Consolidated application: <input type="checkbox"/> YES (If yes, complete lines 2, 4, 5, 6, 8, and 9. Lines 5, 6, and 9 must reflect the total from all municipalities. Do not complete lines 3 and 7.) <input type="checkbox"/> NO (If no, complete lines 2 through 8.)	
2. Business Code <div style="border-bottom: 1px solid black; width: 100px; display: inline-block;"></div>	3. Municipal Code <div style="border-bottom: 1px solid black; width: 100px; display: inline-block;"></div>
4. Check this box if business was started on or after April 1, 1995 <input type="checkbox"/>	
Enter the following information for property tax payments made in calendar year 2002 based on the April 1, 2001 and/or April 1, 2002 assessments. See Instructions.	
2001	2002
5. Original cost of eligible property 5a \$ <div style="border-bottom: 1px solid black; width: 150px; display: inline-block;"></div>	5b \$ <div style="border-bottom: 1px solid black; width: 150px; display: inline-block;"></div>
6. Assessed Value 6a \$ <div style="border-bottom: 1px solid black; width: 150px; display: inline-block;"></div>	6b \$ <div style="border-bottom: 1px solid black; width: 150px; display: inline-block;"></div>
7. Property Tax Rate 7a mils <div style="border-bottom: 1px solid black; width: 100px; display: inline-block;"></div>	7b mils <div style="border-bottom: 1px solid black; width: 100px; display: inline-block;"></div>
8. Requested Reimbursement* 8a \$ <div style="border-bottom: 1px solid black; width: 150px; display: inline-block;"></div>	8b \$ <div style="border-bottom: 1px solid black; width: 150px; display: inline-block;"></div>
9. Total Reimbursement. Line 8a plus line 8b or Total Consolidation Schedule 9 \$ <div style="border-bottom: 1px solid black; width: 150px; display: inline-block;"></div>	
<p>* Tax paid on <u>eligible property only</u>, taking into account any early payment discounts, but exclusive of any interest, penalties or any other charges. Proof of tax payment and a copy of the tax bill must be included with your claim. Requested reimbursement must exclude any portion of the property tax payments related to property not eligible for the program. See instructions on page 4.</p>	
Applicant (or business owner) signature: Under penalties of perjury, I declare that I have examined this application and accompanying schedules and statements and, to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than applicant) is based on all the information of which the preparer has any knowledge.	
Applicant _____ Date <div style="border-bottom: 1px solid black; width: 100px; display: inline-block;"></div> (or business officer)	Telephone Number <div style="border-bottom: 1px solid black; width: 150px; display: inline-block;"></div>
Preparer _____ Date <div style="border-bottom: 1px solid black; width: 100px; display: inline-block;"></div>	Preparer ID Number <div style="border-bottom: 1px solid black; width: 150px; display: inline-block;"></div>
Preparer Telephone Number <div style="border-bottom: 1px solid black; width: 150px; display: inline-block;"></div>	
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> office use only <div style="border-bottom: 1px solid black; width: 50px; display: inline-block;"></div> </div>	



YEAR 2003

[illegible]

	Column B	Column C	Column F
1. PAGE TOTAL	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
2. TOTAL FROM OTHER SCHEDULES	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
3. GRAND TOTAL	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>



SECTION 1. Notice of Intent.

Municipal Code _____

1A. MUNICIPALITY OF _____ Dear Assessor: Pursuant to **36 M.R.S.A. § 6653**, you are hereby notified that _____ (claimant name) intends to file a claim with the State Tax Assessor of Maine Revenue Services for reimbursement of property tax associated with "eligible business property" first placed in service in Maine after April 1, 1995 for taxes assessed April 1, _____.

1B. Claimant is a: Corporation _____ Partnership _____ Sole Proprietor _____ LLC _____

SECTION 2. Schedule for Business Equipment Tax Reimbursement.

The "eligible business property" is situated at (street address, map & lot, account #, etc.):

Valuation components determined by the local tax assessors establish an essential basis for taxpayers wishing to participate in this program. I am requesting that you provide information pertaining to the **assessed value** for "eligible business property" in Column F and **relevant assessment information** in Section 3 on the reverse side. Please enter the necessary information and return this schedule to me within 60 days or make this information available to me when the tax bills are issued, whichever occurs later. I believe the following listed property constitutes "eligible business property" which is eligible for reimbursement by the State of Maine.

A. Detailed Description of Eligible Property	B. State of Origin if acquired used	C. Number of Years Claimed	D. Date Placed in Service in Maine (month/year)	E. Original Cost	F. Assessed Value (to be completed by local tax assessor)
1. _____	_____	_____	____/____	\$ _____	\$ _____
2. _____	_____	_____	_____	_____	_____
3. _____	_____	_____	_____	_____	_____
4. _____	_____	_____	_____	_____	_____
5. _____	_____	_____	_____	_____	_____
6. _____	_____	_____	_____	_____	_____
7. _____	_____	_____	_____	_____	_____
8. _____	_____	_____	_____	_____	_____
9. _____	_____	_____	_____	_____	_____
10. _____	_____	_____	_____	_____	_____
11. _____	_____	_____	_____	_____	_____
12. _____	_____	_____	_____	_____	_____
13. _____	_____	_____	_____	_____	_____
14. _____	_____	_____	_____	_____	_____
15. _____	_____	_____	_____	_____	_____

A. Description of Eligible Property	B. State of Origin if acquired used	C. Number of Years Claimed	D. Date Placed in Service in Maine (month/year)	E. Original Cost	F. Assessed Value (to be completed by local tax assessor)
16. _____	_____	_____	____/____	\$ _____	\$ _____
17. _____	_____	_____	_____	_____	_____
18. _____	_____	_____	_____	_____	_____
19. _____	_____	_____	_____	_____	_____
20. _____	_____	_____	_____	_____	_____
21. _____	_____	_____	_____	_____	_____
22. _____	_____	_____	_____	_____	_____
23. _____	_____	_____	_____	_____	_____
24. _____	_____	_____	_____	_____	_____
25. _____	_____	_____	_____	_____	_____
26. _____	_____	_____	_____	_____	_____
27. _____	_____	_____	_____	_____	_____
28. _____	_____	_____	_____	_____	_____
29. _____	_____	_____	_____	_____	_____
30. _____	_____	_____	_____	_____	_____
31. _____	_____	_____	_____	_____	_____
32. _____	_____	_____	_____	_____	_____
33. _____	_____	_____	_____	_____	_____
34. _____	_____	_____	_____	_____	_____
35. _____	_____	_____	_____	_____	_____
36. _____	_____	_____	_____	_____	_____
37. _____	_____	_____	_____	_____	_____
TOTAL				\$ _____	\$ _____

SECTION 3. Property Tax Information (to be completed by local tax assessor. Attach additional sheets if needed).

Property Tax Rate _____ Assessed Tax \$ _____ For Taxes Assessed April 1, _____

Assessor Signature _____ Municipality Name _____ Date _____

Taxpayer (or agent) signature_____
Social Security or federal ID number (see note, p.4)_____
Date

TABLE OF MUNICIPAL CODES

TOWN NAME	TOWN CODE	TOWN NAME	TOWN CODE	TOWN NAME	TOWN CODE	TOWN NAME	TOWN CODE
ABBOT	101	CARIBOU	177	FARMINGTON	253	LAKE VIEW PLT.	326
ACTON	102	CARMEL	178	FAYETTE	254	LAKEVILLE	327
ADDISON	103	CARRABASSETT VAL	596	FORT FAIRFIELD	255	LAMOINE	328
ALBION	104	CARROLL PLT.	179	FORT KENT	256	LEBANON	329
ALEXANDER	105	CARTHAGE	180	FRANKFORT	257	LEE	330
ALFRED	106	CARY PLT.	181	FRANKLIN	258	LEEDS	331
ALLAGASH	107	CASCO	182	FREEDOM	259	LEVANT	332
ALNA	108	CASTINE	183	FREEPORT	260	LEWISTON	333
ALTON	109	CASTLE HILL	184	FRENCHBORO	347	LIBERTY	334
AMHERST	110	CASWELL	185	FRENCHVILLE	261	LIMERICK	335
AMITY	111	CENTERVILLE	186	FRIENDSHIP	262	LIMESTONE	336
ANDOVER	112	CHAPMAN	187	FRYEBURG	263	LIMINGTON	337
ANSON	113	CHARLESTON	188	GARDINER	264	LINCOLN	338
APPLETON	114	CHARLOTTE	189	GARFIELD PLT.	265	LINCOLN PLT.	339
ARROWSIC	115	CHELSEA	190	GARLAND	266	LINCOLNVILLE	340
ARUNDEL	116	CHERRYFIELD	191	GEORGETOWN	267	LINNEUS	341
ASHLAND	117	CHESTER	192	GILEAD	268	LISBON	342
ATHENS	118	CHESTERVILLE	193	GLENBURN	269	LITCHFIELD	343
ATKINSON	119	CHINA	194	GLENWOOD PLT.	270	LITTLETON	344
AUBURN	120	CLIFTON	195	GORHAM	271	LIVERMORE	345
AUGUSTA	121	CLINTON	196	GOULDSBORO	272	LIVERMORE FALLS	346
AURORA	122	CODYVILLE PLT.	197	GR LAKE STR PLT.	275	LONG ISLAND	455
AVON	123	COLUMBIA	198	GRAND ISLE	274	LOVELL	348
BAILEYVILLE	124	COLUMBIA FALLS	199	GRAY	276	LOWELL	349
BALDWIN	125	COOPER	200	GREAT POND	417	LUBEC	350
BANCROFT	126	COPLIN PLT.	201	GREENBUSH	277	LUDLOW	351
BANGOR	127	CORINNA	202	GREENE	278	LYMAN	352
BAR HARBOR	128	CORINTH	203	GREENVILLE	280	MACHIAS	353
BARING PLT.	593	CORNISH	204	GREENWOOD	281	MACHIASPORT	354
BATH	130	CORNVILLE	205	GUILFORD	282	MACWAHOC PLT.	355
BEALS	131	CRANBERRY ISLES	206	HALLOWELL	283	MADAWASKA	356
BEAVER COVE	597	CRAWFORD	207	HAMLIN	284	MADISON	357
BEDDINGTON	132	CRYSTAL	208	HAMMOND	285	MADRID	358
BELFAST	133	CUMBERLAND	209	HAMPDEN	286	MAGALLOWAY PLT.	359
BELGRADE	134	CUSHING	210	HANCOCK	287	MANCHESTER	360
BELMONT	135	CUTLER	211	HANOVER	288	MAPLETON	361
BENTON	137	CYR PLT.	212	HARMONY	289	MARIAVILLE	362
BERWICK	138	DALLAS PLT.	213	HARPSWELL	290	MARS HILL	364
BETHEL	139	DAMARISCOTTA	214	HARRINGTON	291	MARSHFIELD	363
BIDDEFORD	140	DANFORTH	215	HARRISON	292	MASARDIS	365
BINGHAM	141	DAYTON	216	HARTFORD	293	MATINICUS ISLE PL	366
BLAINE	142	DEBLOIS	217	HARTLAND	294	MATTAWAMKEAG	367
BLUE HILL	144	DEDHAM	218	HAYNESVILLE	295	MAXFIELD	368
BOOTHBAY	145	DEER ISLE	219	HEBRON	296	MECHANIC FALLS	369
BOOTHBAY HARBOR	146	DENMARK	220	HERMON	297	MEDDYBEMPS	370
BOWDOIN	147	DENNISTOWN PLT.	221	HERSEY	298	MEDFORD	595
BOWDOINHAM	148	DENNYSVILLE	222	HIGHLAND PLT.	299	MEDWAY	371
BOWERBANK	149	DETROIT	223	HIRAM	300	MERCER	372
BRADFORD	150	DEXTER	224	HODGDON	301	MERRILL	373
BRADLEY	151	DIXFIELD	225	HOLDEN	302	MEXICO	374
BREMEN	152	DIXMONT	226	HOLLIS	303	MILBRIDGE	375
BREWER	153	DOVER FOXCROFT	227	HOPE	304	MILFORD	376
BRIDGEWATER	154	DRESDEN	228	HOULTON	305	MILLINOCKET	377
BRIDGTON	155	DREW PLT.	229	HOWLAND	306	MILO	378
BRIGHTON PLT.	156	DURHAM	230	HUDSON	307	MINOT	379
BRISTOL	157	DYER BROOK	231	INDIAN ISLAND		MONHEGAN PLT	380
BROOKLIN	158	EAGLE LAKE	233	PENOBSCOT NATION	891	MONMOUTH	381
BROOKS	159	EAST MACHIAS	235	INDUSTRY	308	MONROE	382
BROOKSVILLE	160	EAST MILLINOCKET	236	ISLAND FALLS	309	MONSON	383
BROWNFIELD	161	EASTBROOK	234	ISLE AU HAUT	310	MONTICELLO	384
BROWNVILLE	162	EASTON	237	ISLESBORO	311	MONTVILLE	385
BRUNSWICK	163	EASTPORT	238	JACKMAN	312	MOOSE RIVER	386
BUCKFIELD	164	EDDINGTON	239	JACKSON	313	MORO PLT.	387
BUCKSPORT	165	EDGECOMB	240	JAY	314	MORRILL	388
BURLINGTON	166	EDINBURG	241	JEFFERSON	315	MOSCOW	389
BURNHAM	167	ELIOT	242	JONESBORO	316	MOUNT CHASE	390
BUXTON	168	ELLSWORTH	244	JONESPORT	317	MOUNT DESERT	391
BYRON	169	EMBDEN	245	KENDUSKEAG	318	MOUNT VERNON	392
CALAIS	170	ENFIELD	246	KENNEBUNK	319	NAPLES	393
CAMBRIDGE	171	ETNA	247	KENNEBUNKPORT	320	NASHVILLE PLT.	394
CAMDEN	172	EUSTIS	248	KINGFIELD	321	NEW CANADA	396
CANAAN	173	EXETER	249	KINGSBURY PLT.	322	NEW GLOUCESTER	399
CANTON	174	FAIRFIELD	250	KITTERY	323	NEW LIMERICK	400
CAPE ELIZABETH	175	FALMOUTH	251	KNOX	324	NEW PORTLAND	402
CARATUNK	176	FARMINGDALE	252	LAGRANGE	325	NEW SHARON	404



TABLE OF MUNICIPAL CODES

TOWN NAME	TOWN CODE	TOWN NAME	TOWN CODE	TOWN NAME	TOWN CODE	TOWN NAME	TOWN CODE
NEW SWEDEN	405	PLYMOUTH	449	SOUTH PORTLAND	503	WATERBORO	554
NEW VINEYARD	406	POLAND	450	SOUTH THOMASTON	504	WATERFORD	555
NEWBURGH	395	PORTAGE LAKE	451	SOUTHPORT	502	WATERVILLE	556
NEWCASTLE	397	PORTER	452	SOUTHWEST HARBOR	505	WAYNE	557
NEWFIELD	398	PORTLAND	453	SPRINGFIELD	506	WEBSTER PLT.	559
NEWPORT	401	POWNA	454	STACYVILLE	507	WELD	560
NEWRY	403	PRESQUE ISLE	456	STANDISH	508	WELLINGTON	561
NOBLEBORO	407	PRINCETON	457	STARKS	509	WELLS	562
NORRIDGEWOCK	408	PROSPECT	458	STETSON	510	WESLEY	563
NORTH BERWICK	409	RANDOLPH	459	STEUBEN	511	WEST BATH	564
NORTH HAVEN	411	RANGELEY	460	STOCKHOLM	512	WEST FORKS	567
NORTH YARMOUTH	413	RANGELEY PLT.	461	STOCKTON SPRINGS	513	WEST GARDINER	568
NORTHFIELD	410	RAYMOND	462	STONEHAM	514	WEST PARIS	571
NORTHPORT	412	READFIELD	463	STONINGTON	515	WESTBROOK	565
NORWAY	414	REED PLT.	464	STOW	516	WESTFIELD	566
OAKFIELD	418	RICHMOND	465	STRONG	517	WESTMANLAND	569
OAKLAND	419	RIPLEY	466	SULLIVAN	518	WESTON	570
OGUNQUIT	598	ROBBINSON	467	SUMNER	519	WESTPORT	572
OLD ORCHARD BCH.	420	ROCKLAND	468	SURRY	520	WHITEFIELD	573
OLD TOWN	421	ROCKPORT	469	SWANS ISLAND	521	WHITING	574
ORIENT	422	ROME	470	SWANVILLE	522	WHITNEYVILLE	575
ORLAND	423	ROQUE BLUFFS	471	SWEDEN	523	WILLIMANTIC	576
ORONO	424	ROXBURY	472	TALMADGE	524	WILTON	577
ORRINGTON	425	RUMFORD	473	TEMPLE	525	WINDHAM	578
OSBORN	426	SABATTUS	558	THE FORKS PLT.	526	WINDSOR	579
OTIS	427	SACO	474	THOMASTON	527	WINN	580
OTISFIELD	428	SAINT AGATHA	475	THORNDIKE	594	WINSLOW	581
OWLS HEAD	429	SAINT ALBANS	476	TOPSFIELD	528	WINTER HARBOR	582
OWBOW PLT.	430	SAINT FRANCIS	477	TOPSHAM	529	WINTERPORT	583
OXFORD	431	SAINT GEORGE	478	TREMONT	530	WINTERVILLE PLT.	584
PALERMO	432	SAINT JOHN PLT	479	TRENTON	531	WINTHROP	585
PALMYRA	433	SANDY RIVER PLT.	480	TROY	532	WISCASSET	586
PARIS	434	SANFORD	481	TURNER	533	WOODLAND	587
PARKMAN	435	SANGERVILLE	482	UNION	534	WOODSTOCK	588
PARSONSFIELD	436	SCARBOROUGH	483	UNITY	535	WOODVILLE	589
PASSADUMKEAG	437	SEARSMONT	484	UPTON	536	WOOLWICH	590
PATTEN	438	SEARSPORT	485	VAN BUREN	537	YARMOUTH	591
PEMBROKE	439	SEBAGO	486	VANCEBORO	538	YORK	592
PENOBSCOT	440	SEBEC	487	VASSALBORO	539	UNORGANIZED TERRITORIES	
PERHAM	441	SEBOEIS PLT.	488	VEAZIE	540		
PERRY	442	SEDGWICK	489	VERONA	541	AROOSTOOK	803
PERU	443	SHAPLEIGH	490	VIENNA	542	FRANKLIN	807
PETER DANA POINT		SHERMAN	491	VINALHAVEN	543	HANCOCK	809
PASSAMAQUODDY		SHIRLEY	492	WADE	544	KENNEBEC	811
NATION	892	SIDNEY	493	WAITE	545	KNOX	813
PHILLIPS	444	SKOWHEGAN	494	WALDO	546	LINCOLN	815
PHIPPSBURG	445	SMITHFIELD	495	WALDOBORO	547	OXFORD	817
PITTSFIELD	446	SMYRNA	496	WALES	548	PENOBSCOT	819
PITTSTON	447	SOLO	497	WALLAGRASS	549	PISCATAQUIS	821
PLEASANT POINT		SOMERVILLE	498	WALTHAM	550	SOMERSET	825
PASSAMAQUODDY		SORRENTO	499	WARREN	551	WALDO	827
NATION	893	SOUTH BERWICK	500	WASHBURN	552	WASHINGTON	829
PLEASANT RDGE PLT	448	SOUTH BRISTOL	501	WASHINGTON	553		